

Chartered Accountants  
The UK Member Firm of  
Grant Thornton International

Grant Thornton 

Our Ref GCS/C3380-2/MJ

The Company Secretary  
Carrick Neill & Co Limited  
7 South Charlotte Street  
EDINBURGH  
EH2 4AN

30 August 1996

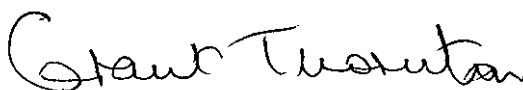
Dear Sir

In accordance with the Companies Act 1985, sections 392 - 394, we write to inform you of our resignation as auditors of Carrick Neill & Co Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton  
Registered Auditors





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Edinburgh EH3 8LQ  
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Chartered Accountants in England  
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